



TENNESSEE DEPARTMENT OF REVENUE
WHOLESALE ALCOHOLIC BEVERAGE RETURN

**ALC
102**

Filing Period Beginning:		Account No.	SSN OR FEIN
Ending:		Due Date	<p>Returns must be postmarked by the due date to avoid the assessment of penalty and interest. Returns must be filed even if no sales were made or any tax due.</p> <p>Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 10 and mail to:</p> <p>Tennessee Department of Revenue Andrew Jackson State Office Bldg. 500 Deaderick Street Nashville, TN 37242</p>
<p>REMINDERS</p> <ol style="list-style-type: none"> Please read instructions on reverse side before preparing this return. Transfer the amounts reported in Schedules A and B to the appropriate lines in Columns 1 and 2 on front of return. Attach any printout and/or documentation as required by instructions on reverse side. Sign and date return in the signature box below. 			
			<p>IF AN AMENDED RETURN CHECK HERE <input type="checkbox"/></p>

CARRY LITERS TO FOUR DECIMAL PLACES

WRITE NUMBERS LIKE THIS

1	2	3	4	5	6	7	8	9	0
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ROUND TO NEAREST DOLLAR

DISTILLED SPIRITS

WINE

1. Total Liter disposition (Transfer from Sch. A, Line 5) ..	_____	_____											
2. Exemptions-Liters (transfer from Sch. B, Line 8)	_____	_____											
3. Adjusted gross sales (subtract Line 2 from Line 1)	_____	_____											
4. Tax rate	_____	_____											
5. Tax liability (multiply Line 3 by Line 4 tax rate)	_____	_____											
6. Total Tax Due (add line 5, columns 1 and 2)	_____	_____											
7. Credit (enter outstanding credit amount from Department of Revenue notice(s)	_____	_____											
8. Penalty - if filed late, see instructions on reverse side	_____	_____											
9. Interest - if filed late, see instructions on reverse side; current interest rate per annum is	_____ %	_____											
10. Total Remittance Amount (Add lines 6, 8, and 9, less Line 7 if applicable)	_____	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td> </tr> </table>											00
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**FOR
OFFICE
USE ONLY**

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102980001

I declare this is a true, complete, and accurate return to the best of my knowledge.	
SIGN HERE <input type="checkbox"/>	<p>Signature of taxpayer</p> <p>Date</p>
SIGN HERE <input type="checkbox"/>	<p>If preparer other than taxpayer</p> <p>Date</p>

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga	Jackson	Johnson City	Knoxville	Memphis	Nashville
(423) 634-6266	(731) 423-5747	(423) 854-5321	(865) 594-6100	(901) 213-1400	(615) 253-0600
Suite 350	Suite 340	204 High Point Drive	Room 606	1350 Appling Road	3rd Floor
State Office Building	Lowell Thomas Building		State Office Building		Andrew Jackson Building
540 McCallie Avenue	225 Martin Luther King Blvd.		531 Henley Street		500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003.
Out-of-state callers must dial (615) 253-0600.

INSTRUCTIONS

General:	There is levied upon on the sale or gift of wine a tax per liter and on spirits a tax per liter, and a proportional rate per liter or container of more or less than one liter.
Due Date:	The return along with the appropriate tax payment is due to be filed on or before the 15th day of the month following the period covered.
Taxpayer/ Tax Preparer's Signature:	You must sign and date your return. Paid preparers (accountants, attorneys etc.) must also sign the return.
Penalty and Interest:	If filed late, penalty is computed at 5% of the tax (Line 6 minus Line 7 credit) for each 30 day period or portion thereof that the return is late. Total penalty is not to exceed 25% with a minimum of \$15.00 regardless of tax due. If filed late, compute interest at the current rate on the tax (Line 6 minus Line 7 credit) from the due date to the date of payment.
Filing:	Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 10 of the return and mail with the return to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, Tennessee 37242. Payment of the tax by Electronic Funds Transfer (EFT) does not relieve you of filing a timely tax return.
Amended Return:	If this is an amended return, please indicate "Filing Period" and check the appropriate box on the front of this form.

SCHEDULE A

Merchandise Inventory: Compute and transfer amounts on Line 5 to Line 1 on front of return.

	COLUMN ONE DISTILLED SPIRITS	COLUMN TWO WINE
1. Number of liters on hand beginning of month	_____	_____
2. Total liters purchased (attach printout)	_____	_____
3. Number of liters available (add Lines 1 & 2)	_____	_____
4. Liters on hand at end of month	_____	_____
5. Total liter disposition (subtract Line 4 from Line 3)	_____	_____

NOTE: Printouts for purchases and for exemptions, Schedule B, Lines 1 through 3, must be attached along with any other documentation for exemptions, Schedule B, Lines 4 through 7.

SCHEDULE B

Exemptions-Liters: Compute and transfer amounts on Line 8 to Line 2 on front of return.

	COLUMN ONE DISTILLED SPIRITS	COLUMN TWO WINE
1. Sales to other wholesalers	_____	_____
2. Returns to Distillers, Suppliers or Exports	_____	_____
3. Returns from retailers	_____	_____
4. Damaged or deteriorated merchandise	_____	_____
5. Sales for sacramental purposes	_____	_____
6. Sales to military installations	_____	_____
7. Accountable losses by fire or otherwise	_____	_____
8. Total exemptions (add Lines 1 through 7)	_____	_____